In the Abstract:

In the Abstract of the Disclosure, line 10, please delete "nitrogen compound" and insert therefor -- nitride --.

In the Specification:

Please amend the specification as follows:

On page 2, line 7, delete "USP 476,258 Specification";

On page 7, line 5, change "a cubic sintered body" to --an isotropic sintered body--;

N.E.

On page 9, lines 4 and 6, change "nitrogen compound" to --nitride--, line 20, change "due to" to --prepared by--;

On page 10, line 6, lines 7-8 change "nitrogen compound" to --nitride--;

On page 14, lines 12 and 15, change "{1,1,0} or {1,1,1}" to--<110> or <111>;

On page 19, line 22, change "nitrogen compounds" to --nitrides--, and line 27, change "nitrogen compound" to --nitride--;

On page 20, lines 7, 9, 19 and 28, change "nitrogen compound" to --nitride--;

On page 21, lines 2 and 5, change "nitrogen compound" to --nitride--;

On page 22, lines 5, and 8-9, change "due to" to--measured by--, line 7, change "nitrogen compound" to --nitride--, line 11, change "due to analysis" to --measured--, lines 13, 17 (first and second occurrences), 20 and 21, change "due to" to --using--;

On page 23, line 9, change "due to" to --using--;

On page 26, line 13, change "nitrogen compound" to --nitride--;

On page 28, line 5, change "nitrogen compounds" to --nitrides--, line 11, change "nitrogen compound" to --nitride--, and line 16, change "due to" to --in accordance with--;

On page 29, line 28, change "nitrogen compound" to --nitride--;

On page 30, line 14, change "nitrogen compound" to --nitride--;

On page 32, lines 26, change "{l,1,1}" to --<111>--, line 27, change "{l,1,0}" to --<110>--, and line 28, change "{1,1,1} or {1,1,0}" to --<111> or <110>--;

On page 33, line 21, change "{1,1,1} or {1,1,0}" to --<111> or <110>--;

On page 36, lines 8, 11, 14 and 21, change "{1,1,1}" to --<111>--, and lines 8, 11, 15, and 20, change "{1,1,0}" to--<110>--;

On page 48, line 1, change "{l,1,0}" to --<110>--, and line 10, change "due to" to --by--; and

On page 50, in Table 1, change "Ratio of nitrogen in compound" to --Ratio of nitrogen in nitride--.

In the Claims:

In accordance with 37 CFR § 1.121, please substitute for original claims 1-4, 6-9, 12, 23 and 24, the following rewritten versions of the same claims, as amended. The changes are shown explicitly in the attached "Marked Up Version Showing Changes Made."

Please amend claims 1-4, 6-9, 12, 23 and 24 as follows:

1. (Amended) Giant magnetostrictive material whose dimensions vary at an application of an external magnetic field thereon, comprising:

a mother alloy consisting essentially of a rare earth element and a transition element; and

nitrogen contained in the mother alloy;

wherein the nitrogen comprises an interstitial nitrogen interstitially dissolved in the mother alloy and a nitride-forming nitrogen in the mother alloy, a ratio of a content of the nitride-forming nitrogen to a total content of the nitrogen contained in the mother alloy being in the range of 0 to 0.05 by mass ratio.

2. (Amended) The giant magnetostrictive material as set forth in claim 1:

wherein the total content of the nitrogen contained in the mother alloy is in the range from 0.01 to 2.5% by mass.

3. (Amended) The giant magnetostrictive material as set forth in claim 1:

wherein a dispersion of values of the content of the interstitial nitrogen in the mother alloy is, with respect to an average value of the content of the interstitial nitrogen, within ±30%.

4. (Amended) The giant magnetostrictive material as set forth in claim 1:

wherein a lattice constant of a grain of the mother alloy with the interstitial nitrogen is larger than a lattice constant of a grain of the mother alloy without the interstitial nitrogen by 0.1 % or more.

6. (Amended) The giant magnetostrictive material as set forth in claim 1:

wherein the giant magnetostrictive material comprises isotropic cast material.

7. (Amended) The giant magnetostrictive material as set forth in claim 1:

wherein the giant magnetostrictive material comprises an alloy thin film formed by a film deposition process.

8. (Amended) The giant magnetostrictive material as set forth in claim 5:

wherein, in 80% or more by volume of grains in the alloy, a crystallographic direction in a direction of an applied magnetic field is oriented within ±45 degrees from a crystallographic direction of <111> or <110>.

9. (Amended) The giant magnetostrictive material as set forth in claim 1:

wherein the mother alloy comprises a composition essentially expressed by a general formula:

$R(T_xM_{1-x})_z$

[(]in the formula, R denotes at least one element selected from rare earth elements including Y, T denotes at least one element selected from the group consisting of Fe, Co and Ni, M denotes at least one element selected from transition elements other than the T elements, and X and Z are numbers satisfying $0.5 \leqq X \leqq 1$, $1.4 \leqq Z \leqq 2.5$.

92

12. (Amended) The giant magnetostrictive material as set forth in claim 1:

93

wherein the mother alloy comprises at least one selected from the group consisting of hydrogen, boron, carbon, phosphorus and silicon in the range from 0.0001 to 3% by mass.

23. (Amended) A method for manufacturing giant magnetostrictive material, comprising the steps of:

94

heat treating a mother alloy consisting essentially of a rare earth element and a transition metal element in an atmosphere of vacuum or an inert gas; and

introducing nitrogen interstitially between crystal lattice of the mother alloy to form an interstitial solid solution in a temperature range of 600°C or less.

24. (Amended) The method for manufacturing giant magnetostrictive material as set forth in claim 23:

wherein in the nitrogen introducing step the nitrogen is introduced such that a total content of nitrogen contained in the mother alloy is in the range from 0.01 to 2.5% by mass, and a ratio of a content of nitrogen forming a nitride in the mother

alloy to the total nitrogen content of nitrogen in the mother alloy is 0.05 or less by mass.

Please add the following new claim:

37. (New) A giant magnetostrictive material, comprising:

a mother alloy consisting essentially of a rare earth element and a transition element, wherein the mother alloy comprises a Laves phase as a primary phase; and

nitrogen present in the mother alloy,

wherein the nitrogen comprises (i) an interstitial nitrogen interstitially dissolved in the mother alloy and (ii) a nitride-forming nitrogen in the mother alloy, and

wherein a ratio of a content of the nitride-forming nitrogen to a total content of the nitrogen contained in the mother alloy lies in the range of 0 to 0.05 by mass ratio.